

TOUGHBUILT INDUSTRIES, INC.
25371 Commercentre Drive, Suite 200
Lake Forest, CA 92630
(949) 528-3100

December 17, 2020

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549

Re: ToughBuilt Industries, Inc. (the “**Company**”)
Pre-Effective Amendment No. 1 to Registration Statement on Form S-3
File No. 333-251185

Ladies and Gentlemen:

We respectfully request that the Company’s request for acceleration regarding the above-captioned registration statement submitted to the Staff on December 15, 2020 be withdrawn.

Very truly yours,

TOUGHBUILT INDUSTRIES, INC.

By: /s/ Michael Panosian

Name: Michael Panosian

Title: Chief Executive Officer
